

# Who is Eligible to Apply?

Eligible businesses include industrial plants that primarily manufacture or process goods or materials by physical or chemical change. Related facilities of Michigan manufacturers such as offices, engineering, research and development, warehousing or parts distribution are also eligible for exemption. Also added to the industrial property definition is qualified high-technology business activity as defined in the Michigan Economic Growth Authority (MEGA) Act: advanced computing, advanced materials, biotechnology, electronic device technology, engineering or laboratory testing, medical device technology, product research and development and advanced vehicles technology. Until December 31, 2007, privately held electric generating plants are eligible for exemption. Every city, township and village in Michigan is eligible to grant tax abatements under Act 198.